

### REMARKS

This communication is in response to the Final Office Action of August 23, 2007.

Claim 1 was objected to. Applicant has corrected claim 1 as the Examiner requested.

In response to the 35 USC §103 claim rejections, Applicant has amended the claims to describe a method/system for processing multi-channel audio from multiple sources using a single sound card. Additionally, Applicant has amended the claims to describe an embodiment that simultaneously outputs audio from two or more different open applications according to the user's selection of virtual devices. Support for this amendment is found in paragraphs [0026], [0031], and [0038-0039].

New dependent claims 21-23 describe examples of open applications and are supported by the description on page 3, paragraph [0019].

Applicant respectfully submits that the amended claims describe patentable subject matter. In particular, the cited art does not teach or suggest "simultaneously outputting audio from two or more different open applications according to the user's selection of virtual devices, wherein the user's selection associates one or more virtual devices with the audio stream of each open application."

Slezak generates a simulated sound source for each separate visual cue displayed on the computer, as described in column 1, lines 50-53. However, Slezak deals with the situation of a single application. Sibbald describes a method of synthesizing an audio signal but does not teach or suggest simultaneously generating an audio output from two or more open applications. Shaw is directed to a different problem of routing messages. None of the cited art appears to teach: "simultaneously outputting audio from two or more different open applications according to the user's selection of virtual devices."

In view of the foregoing amendments and remarks, it is respectfully submitted that the application is now in condition for allowance. The Examiner is invited to contact the undersigned if there are any residual issues that can be resolved through a telephone call.

The Commissioner is hereby authorized to charge any appropriate fees to Deposit Account No. 50-1283.

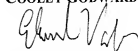
Dated: October 23, 2007

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Respectfully submitted,

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